App. F. IX-4

Previous References

1934. (Law)

File No. 160-34

Serial Nos. 1 — 4

Later References.
Law 160-34 s-b.
" 160-34-7

PRESERVED Preserve P-42

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Four

Part B for May 35

SUBJECT.

Re. adjudication of stamp duties on Cutacu leases executed by the Gold Mining Companies.

To

The Personal Asst. to the D.C. Bhoi

WD 01965—GRB—10,000—7-7-32

D.O. no. P6074 of 1.5.35.
Informs that no stamp duty be levied on Counterpart of the leases.

M. Abdul Aziz
17.6.35

Con. Idential.

In all future communications please quote
No...G...R. 39-
Enc Circ fi

Tel. Address.—"DEPCOM
Post Box No 34.

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

Dated, Bangalore, the ...6th...February.....1935

Law 140-34-1

FROM

K.V. Anantaraman, Esq., B.A.,
Deputy Commissioner,
Bangalore District.

Law To Rajasevasakta
H. Ranga Rao, Esq., B.A.,B.L.,
Chief *Secretary,*
to the Government of Mysore.
Bangalore.

XX
DNC
6/2/35

SIR

Subject:—

I have the honour to forward herewith the letter dated the 5th February 1935 in original together with the enclosures thereto from Messrs. Moresby & Thomas, Solicitors & Notaries Public, High Court House, Madras, regarding the adjudication of stamp duties on certain leases to be executed by the Gold Mining Companies and to request you to be so good as to obtain the opinion of the Law Department in regard to the duty payable under the Stamp ation on the several instruments referred to therein.

I request the favour of a very early reply.

I have the honor to be,
Sir,
Your most obedient servant,

K V Anantaraman
6.2.35

Deputy Commissioner,
Bangalore District.

is for 30 yrs. The Stamp du
Have fine to be Calculated in accordance wi
Art. 28 (a) (V) of Schedule I A of the Mys. St. Reg.
read with Section 26 proviso (A), and not accor
Art. 28 (a).(IV) as suggested in para 6 of the Solicitor
Royalty mentioned in Schedule 'B' has to b

Serial No.

2) The application to the Deputy Comr is evidently under sec 31 of the Stamp Repn. It is not clear whether the Solicitors have sent this letter as an applⁿ under the section or whether it is merely giving advance notice of an applⁿ to be hereafter made. In the latter case, the letter requires no court fee stamp and what is at present necessary is merely getting necessary information regarding the particulars furnished. If however the letter is to be treated as an applⁿ, it has to be properly stamped under the Ct fee Repn before further action can be taken. Moreover under sec 31, the instrument for which the adjudication is required to be produced before the D.C - His opinion cannot be given on a mere abstract furnished without the actual instrument.

3) Re: the valuation, I think it is art 28 that applies. The Solicitors also mean this & their citing (iv) appears to be a mistake. The estimate of royalty has to be decided under sec 26 Proviso (a). The Agreement & Deed of Variation is partly an agreement to lease and a Deed of Variation. As such, it is not enough to stamp it merely as an agreement under art 4 (c). It is this that has to be

WD 01955—GPB—22,500—12-6-34

stamped as for a lease when the lease itself under the Proviso to art 28 be stamped a stamp of 12 annas. ~~The~~ deed ~~of~~ for as Variation ~~may be~~ perhaps of the existing ~~ones~~ are concerned may be viewed as an agreement not otherwise provided for. The Agreement & the deed of Variation has therefore to stamped with 10 annas plus the stamp payable for the lease & the lease itself may have a 12 annas stamp.

ii) As re: Value of stamp under art 28(ii) It is 12/8 per Rs 1000 or 6/4 per Rs 500/- and the value to be computed at 3 times the amount of the average annual ~~Rent of the~~ rent reserved. This is of 3 Kinds:— i) fixed rent at the Pleasure plus local cesses etc.

ii) 5% royalty or so

iii) supplemental royalty on dividends.

Whereas there may be more than one document to be executed by the lessee company on account of there being many mining blocks item (iii) is not payable under each document separately & ~~this therefore~~ stamp duty payable for this may therefore be

Serial No.

levied on one of the ~~deeds~~ deed to be executed by a company or be apportioned among all the deeds to be executed by such company.

3) On the principles above enunciated the D.C may perhaps be requested to make a preliminary assessment and send up the papers for final opinion.

4) Forwarded with compliments to the Govt advocate for favour of opinion & further suggestions, if any.

B.Vyasa Rao
9/2/35

D.O. No. P.1279/34 dated 7th February 1935.

D.O. No. 99/84-35 dt 14.2.35.

5) Returned with Compliments. I agree. The lease would require a twelve anna stamp under proviso to art: 28 of Sch I-A and not an 8 anna stamp as now at A.

V. Nilagesvara Rao
14.2.35

6) Draft reply to the D.C

BVR
14/2/35

To,

The D.C. Bellary

No. P. 4361 dt 19.2.35 forwarding the opinion, and calling for a copy of the order for final scrutiny

Note—Contn. Sheet

File No. 140 of 1934.

General and Revenue Secretariat

i) Dft subn for appl
ISD
19/2

typed draft
mm
15/2

15 FEB. 1935
GENL. & REV. SECTT.

ii) Typed dft put up.
ISD
19/2

iii) For perusal before issue
Guernsey
Jersey)

mm
15/2

MW.
CO.2.15
mm
18/2
MW
19.2.

TYPING SECTION
19 FEB. 1935
GENL. & REV. S.

Issue today
mm
19/2

From

The Dy. Bailiff

No. S.R. 39/1935 dated 13-12-35 stating that he has replied to Messrs. Mourant and Ozanne that the documents may be executed first and then presented to this office for being dealt with under sec 41 of the Regs. of Rights, and that on receipt of the documents a report will be submitted as desired.

As the documents have to be executed urgently (probably

4137
D

General and Revenue Secretariat — Low File No. — of 1934 — [App. F. III—2

Serial No.

in the first week of March) necessary further action may be taken under sec 41 of the Mys. Sr. Regn, as suggested by Subd for perusal under reference to para 2-7 supra.

ISD 28/2

14) ~~Mr~~ In the Dewan's letter to this matter, there was a proposal to extend the time for execn till the end of march. Please find out what orders have been passed on that

RNP 28/2

To

15) Dep. Sr. (i/c) to kindly furnish the information required

ISD 1/3

Lgo RD 1.3.35

16) The time has been extended upto 31st March 1935. The main file has been submitted to the Dewan today.

RD To the Reduction Br. w/c 43/31

RD 1.3.35

17) The D.C's letter of 27th Feb is Subd for perusal

Guntur) RNP 2/3/35

Dewan) 2/3

Sir C.K. wants photographs from us. RB

Dewan) MW 4.3. 2/3

5-70 4/3

NOTE—Contn. Sheet.

WD 01955—GPB—22,500—12-6-34

D. M. E. 31.]

Telegraphic address:
"MINESPECTOR."

DEPARTMENT OF MINES AND EXPLOSIVES.

OFFICE OF THE CHIEF INSPECTOR OF MINES
IN MYSORE.

Dated, Oorgaum, 15th March 1935.

D.O.

Dear Mr. Jaya Rao,

When I met you in your office last you told me by referring to some Code or other that the way to calculate the value of stamp duty to be levied on the Mining Leases is as follows:-

Basic royalty plus Royalty on dividends or adjusted profits plus ground rent and other cesses. This amount multiplied by 3 and calculated at 12% or 12½% would give the value of the stamp required.

On page 80 of the Mysore Stamp Manual - second edition corrected up to 1st December 1931 - under item 28 (V) of Schedule I A, I find that "the same duty as a CONVEYANCE for a consideration equal to three times the amount or value of the average annual rent reserved" should be levied.

On page 51 of the same Manual the rates to be levied under Conveyance are given. I did not find anything ~~thing~~ reference to charge at the rate of 12/ or 12½%. May I request you to kindly quote reference where this rate can be found. I am attempting to get out an approximate figure to levy the duties on the Mining Leases.

The Schedules and plans given to me are being verified and the same will be sent to you as soon as this work is completed.

An early reply is requested.

Yours sincerely,

C. E. Srinivasayya

N. R. Jaya Rao, Esq., M.A., LL.B.,
Asst. Secretary to Government, Law Section,
Bangalore.

TYPING SECTION, 16 MAR 1935 GENL & REV. SECTT.

Issue the reply on the basis 16/3

Law 18) Papers 16/3

Today 17) Issue the reply put up 16/3

Issued no. p. 139 d. 16/3/35

Dear Mr. / Surg. Apparatus

The Lamp duty is to be

Calculated under Art-

General and Revenue Secretariat | Law File No. | of 193 5 | [App. F. III–2

Serial No.

From

The Ch. Inspector of Mines no. 2032 d. 20.3.35 forwarding a set of 20 duplicate plans of various mining leases duly verified.

20) The plans and schedule have not been received for the reasons stated therein.

D.C's report promised in his letter of the 27th Feb'y 35 may be awaited.

ISD 28/3

21) They have been received & sent to the Dev'r.

D.C's report may be awaited till the end of April 1935.

RRL 22/3

Para 2 of mr. Swaminathan Rao's letter of 20th March 1935 together with a copy of the enclosure may be sent (confidentially) to the D.C for information.

RRL 28/3/35

Dft put up accordingly.

ISD 28/3

Issue

RRL 28/3

Issued no. P. 5369 d. 29.3.35

TYPING SECTION 28 MAR. 1935 GEN. & REV. SECTT.

Law File No. of 1934

General and Revenue Secretariat

From,

The D.C. Bhore

no. S.R.D. 39/sec-35 dt 8.4.35 forwarding the documents and our record together with a statement of valuation for stamp duty and requesting early order in the matter.

2) In preparing the valuation for purposes of stamp duty it is proposed to distribute the entire amount of royalty paid by each of the Companies among the several blocks in proportion to the size of the block, as details of royalty for each block is not available.

2) The figures ~~supplied~~ furnished by the Ch. Inspector of mines are said to have been accepted as he is more Conversant with the working of the mines.

The total stamp duty is estimated to be 1,16,978-12-0 including stamp duty on lease and adjudication fee under sec 31.

Subt for order with ref. to para 2 supra

Please check the Calculation & note

MP
6/4

Serial No.

28) There is a very large difference between the figures given by the Solicitors & those furnished by Mr. Suryanarayanadao — The Deputy Com^r has of course accepted the latter. But since this is a case which may likely go to the High Court under a reference, it is better to ~~[illegible]~~ see that Mr. Suryanarayanadao's figures can be supported. I would suggest Mr. S. Rao coming over here for a day so that the matter may be discussed in person —

Dev Secy) Done 8/4/35

29) It seems necessary to send for Mr. S. Rao as the Mining ~~Co~~ companies have the under former ~~[illegible]~~ the calculation adjusted profits for the year 1934. According to this the basic Royalty & additional royalty ~~[illegible]~~ on the full scale for the calendar year 1934 would amount to 30.37 lacs distributed as follows:

	Basic	Suppl	Total
Mysore	4.20	2.29	6.49
Champion	3.04	2.28	5.32
Coorg	2.30	.57	2.87
Mundydurg	5.13	10.56	15.69
Total	16.67	15.70	30.37

This figure of 30.37 lacs being nearly corresponds with that furnished by

NOTE—Contn. Sheet.

We should I suggest, therefore, that the Government should adopt the above-mentioned figures for 1936 as the basis.

2) It is not easy to calculate accurately the adjusted profits under the idea of taking a three years average to be adopted.

3) Such calculations made with the F. Secy (which embodies the 1933 losses) have shown even better than the average for 32-33-34 would be 28.52 lacs. Should this be adopted the Bombay revenue will be diminished by about 4 crores.

4) Have already shown the actual and tentative figures for Bombay adopted.

Secy Finance Member

Thro' Fin. Secy

I think it would be reasonable to adopt as 1934-35 the latest

11/4.

11.4.

11/4

SECOND MEMBER OF COUNCIL
15 APR 1935
NO. 6

OFFICE OF THE
FIRST MEMBER OF COUNCIL
15 APR 1935
No. 747

5774 1/2

General and Revenue Secretariat | Law File No. of 193 | [App. F. III–2

Serial No.

34) Please put up a draft reply to the D.C. saying that as regards royalties, he may take the assessment figures of 1934 as his basis for fixing the Stamp duty – for this purpose the figures for 1934 mentioned in (Flag H) the statement placed below may be sent –

35) The D.C's proposal to apportion the duty in proportion to the area of the block involved may be approved. The adjudication fee of Rs 5/- per document fixed is all right. The D.C. may also be told that for the counterpart of all documents, Stamp duty is leviable under art 20 of schedule IA.

Draft as proposed
BPL
16/4/

36) Dft sub[d] for appl[n]
ISD 17/4

Typed draft. Today
BPL
17/4

37) Typed dft put up for approval
ISD 17/4

Dep Secy 17/4 BPL 17-4
Genl Secy

40) Please do speak 17/4

27 APR. 1935 GENL & REV. SECTT.
18 APR. 19[illegible] GENERAL DEPARTMENT

Note–Contn. Sheet.

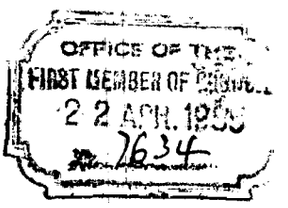
File No. of 193 4 . Secretariat

1) Draft answer for private bill for signature

I Number

II Number

LPM 22/4/35



MP 22/4

LG 23/4.

JPS 24/4

671/9
24/4.

LPM 25/4

2) Issue Today

MP 26/4

To.

3) OB (W.C.) to kindly put up the Sealed Packet sent on 6/4/35.

ISD 27/4

Sent herewith

DJ 27.4.35

To

The D.C. Bolan

5971 d 27.4.35

instructing to levy the stamp duty on the basis of the figures furnished by the Conference for the year 1934.

Action for remaining the linked file (WC) and returning this.

ISD 29/4

Law File No. 140 of 1934.

From,

The D.C. B'lore

D.O. S.S.D. 39/1935 dt 29.4.35 stating that the Stamp duty on Counterparts was considered to be not necessary in view of sections 29 cl (d) and 8 & sec 3 of the Mys. St. Regn. on enquiring whether this view is Correct

In the Circumstances pointed out in the stamp duty is not leviable on the Counterpart of the leases.

Subd. for orders.

TSD 30/4

Yes. Draft according

BBP
30/4.

Dft D.O. Subd for appt

TSD 30/4

In our letter of 27th April, it was pointed out that Stamp duty was leviable on the Counterparts under article 20 of Schedule-I A. This was based on what was done on the previous occasions. But as now pointed out by the D.C., Stamp duty in the case of Counterparts of leases are payable by the lessor, ie the Govt & therefore the documents are exempt from such duty. The duty in case of Counterparts

File No. of 1934

General and Revenue Secretariat

6462
1-5-35

as only a fixed sum of 12 annas or Re 1/4 the amount involved is therefore not more than Rs 25/-

Draft reply is sub^d for perusal before issue

Dev Secy) MG 30/4

MW i.s.

Issue today

MG 1/5

TYPING SECTION
1 MAY 1935
GENL & REV. SECTT.

To,

The P.A. to DC B'Lore

D.O. no. C. 6074 dt. 1.5.35 informing that no stamp duty need be levied on Counterparts of the leases.

B
2/5/35

(to be filed)

No. P4361 dt 19-2-35
Secret

Law 140-36-2

To

issioner,
e District, Bangalore.

Mr. Dewey of the Dev Bn. told me that his file is required by the Asst Secy

ISD 21/3

XX
Please issue an
inlet R^v to
the C.S.Bn
for return of the
plans etc

21/3/35

R^v sent
ISD 21/3

Issue today
21/3

Issued no. 6. 5220 d 21-3-35

A 22/3

to your letter No.8.R.
ebruary 1935 re: the
ip duties on certain
d by the Gold Mining
cted to enclose herewith
opinion in the matter
on the principles enun-
ther action may be taken.
gest that before final
/ you to the solicitors,
r may be sent together
for a final scrutiny by

to your letter are

I have etc.,

15

General Secretary to Govt.

To

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 19th February 1935.

No. P 4361
Secret.

From

The *General Secretary to the Government of His Highness the Maharaja of Mysore.*

To

The Deputy Commissioner

Bangalore District, Bangalore.

Sir,

With reference to your letter No.S.C.39/34-35 dated 6th February 1935, re: the adjudication of stamp duties on certain leases to be executed by the Gold Mining Companies, I am directed to enclose herewith a copy of the legal opinion in the matter and to request that on the principles enunciated therein, further action may be taken. I am however to suggest that before final orders are issued by you to the solicitors, a copy of such order may be sent together with all the papers for a final scrutiny by the Law Department.

The enclosures to your letter are herewith returned.

I have the honour to be,
Sir,
Your most obedient servant,

for General Secretary to Government.

M.M.R.2/19.2.35.

LEGAL OPINION.

The application to the Deputy Commissioner is evidently under Sec.31 of the Stamp Regulation. It is not clear whethe the Solicitors have sent this letter as an application under the section or whether it is merely giving advance notice of an application to be hereafter made. In the latter case, the letter requires no court fee stamp and what is at present necessary is merely getting necessary information regarding the particulars furnished. If however the letter is to be treated as an application it has to be properly stamped under the Court fee Regulation before further action can be taken. Moreover under Sec.31, the instrument for which the adjudication is required is to be produced before the Deputy Commissioner. This opinion cannot be given on a mere abstract furnished without the actual instrument.

3. Re; the valuation, I think it is Art. 28 (v) that applies. The Solicitors also mean this and their citing (iv) appears to be a mistake. The estimate of royalty has to be decided under Sec.26 Proviso (a). The Agreement and Deed of Variation is partly an agreement to lease and a Deed of Variation. As such, it is not enough to stamp it merely as an agreement under Art. IV (c). It is this that has to be stamped as for a lease when the lease itself may under the Proviso to Art.28 be stamped with a stamp of 12 annas. The deed so far as variation of the existing Leases are concerned may be viewed as an agreement not otherwise provided for. The Agreement and the Deed of variation has therefore to be stamped with 10 annas plus the stamp payable for the lease and the lease itself may have 12 annas stamp.

4. As re: value of stamp under Art.28 (v) it is 12/8 for Rs.1,000 or 6/4/- per Rs.500/- and the value to be computed at 3 times the amount of the average annual rent reserved. This is of 3 kinds :-

(i) ground rent at Re.1/- per acre plus local cesses etc.,

(ii) 5% royalty on gold;

(iii) supplemental royalty on dividends.

Though there may be more than one document to be executed by the lessee company on account of there being many mining blocks, item (iii) is not payable under each document separately and stamp duty payable for this may therefore be levied on one of the deeds to be executed by a company or be apportioned among all the deeds to be executed by such company.

x x x

"Copy"

General Secretary to Government.

K.M.R.2/19.2.35.

4944 P 835

In all future communications please quote
No...S.R.39/34-35
Enc

Tel. Address.—"DEPCOM"
Post Box No 34.

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

Dated, Bangalore, the 27th February 1935

FROM

K. V. Anantaraman, Esq., B. A.,
Deputy Commissioner,
Bangalore District.

GENERAL SECRETARY
28 FEB. 1

To

S. Abdul Wajid, Esq., B. A.,
General *Secretary,*
to the Government of Mysore.

SIR,

Subject:—

With reference to your letter No.P.4361 dated 19th February 1935 regarding the adjudication of Stamp Duties on certain leases to be executed by the Gold Mining Companies, I have the honour to state that Messrs. Moresby and Thomas were asked to send the original document for adjudication. They have stated in reply by Telegram that they received the documents only yesterday and enquired whether they might execute them first and present them to this office for stamping afterwards and if the penalty would be excused under Section 41 of the Mysore Stamp Regulation on the ground ~~that~~ of urgent necessity.

I have replied them that the documents may be executed first and then presented to this office for being dealt with under Section 41 of the Mysore Stamp Regulation.

On receipt of the documents, they will be examined and a report will be submitted as desired in the letter under reference.

I have the honour to be,
Sir,
Your most obedient servant,

K V Anantaraman
DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

S.R.

No P 5139
Genl

16/2/35

Dear Mr: Suryanarayanamma

Your D.O. letter No 1984 dated 15th instant - The stamp duty, I ~~said~~ meant was payable at 12½ Rupees per thousand & ~~perhaps I might~~ not at 12½% - I herewith enclose for your information copy of the legal opinion sent in the matter to the Deputy Com^r Police on 14th Feb^y 1935.

I hope the plans & schedules will be returned after due verification in time for execution ~~by the~~ during next week.

Yours sincerely

DPA
16/2

No.p.5139
Encl

16th March 35

Dear Mr.Suryanarayana Rao,

Your D.O.letter No.1984 dated 15th instant The stamp duty, I meant was payable at 12½ Rupees per thousand and not at 12½ %. I herewith enclose for your information copy of the legal opinion sent in the matter to the Deputy Commissioner, Bangalore, on 19th February 1935.

I hope the plans and schedules will be returned after due verification in time for execution during next week.

Yours sincerely,

pm

C.E.Suryanarayana Rao, Esq.,Mem.A.I.M.E.,
Assoc.I.M.M.(Lond.),
Chief Inspector of Mines & Explosives,

Oorgaum.

D. O. No. P 5220

GENERAL AND REVENUE SECRETARIAT,

Dated, Bangalore 21st March 1935.

Immediate.

Dear Mr.Suryanarayana Rao,

I write to invite your attention to my D.O. of the 16th instant regarding the mining leases of the Gold Mining Companies and to request that the plans, schedules etc., may kindly be returned immediately as they will have to be submitted to the Dewan for execution.

Yours sincerely,

MM

C.E.Suryanarayana Rao, Esq., Mem.A.I.M.E., etc.,
Chief Inspector of Mines in Mysore,

Appendix F. G.–1]

SUBJECT.....

.....

.....

Section.

File No.

Serial No.

No. D 5-220/

To

Diary No. of letter replied to.....

General and Revenue Secretariat.

( )

the *193* .

Date of issue 21/3/35

Signed by.....

Dear Mr. Suryanarayanarao

I write to invite your attention to my D.O. of even No. dt. 16th inst. re: ~~adjudication of~~ the mining ~~duties on~~ ~~excess~~ leases ~~to be exceed by~~ of the Gold mining Companies and to request that the plans and schedules etc may kindly be returned immediately, as they will have to be submitted to the Dewan for execution.

Yours sincerely

MC

21/3

List of enclosures.....

Copied by.....

Examined by.....

To,

C.S. Suryanarayanarao Esq.

Ch. Inspector of

ISD

21/3

S 416 P 6340

GOVERNMENT OF MYSORE.

Telegraphic Address :—
"MINESPECTOR"

DEPARTMENT OF MINES AND EXPLOSIVES.

Dated Oorgaum, 20th March *193* 5.
(S. India).

No. 2033
Encl. one packet of Plans + Schedule + 3 pages

Confidential

FROM

C. E. SURYANARAYANA RAU, ESQ., MEM., A.I.M.E., ETC.,
Chief Inspector of Mines and Explosives in Mysore.

To

R. Ranga Rao, Esq., B.A., B.L.,
Chief Secretary to the Government of His Highness
the Maharaja of Mysore,
Bangalore.

Sir,

RENEWAL OF MINING LEASES.

1) I have the honour to forward herewith a set of 20 duplicate plans of the various mining leases duly verified. Each plan ought to have a Schedule attached to it. As these Schedules were not received from the Solicitors at Madras a new set was got made here and the same attached to the plans except that of East Betrayaswami Block.

2) Estimates of Stamp Duty to be levied have been calculated on

(1) the revenue derived from the royalties calculated on dividends

(2) the revenue derived from the royalties calculated on "Adjusted Profits"

and are herein enclosed for information. It will be noticed that the Stamp duty to be levied will be higher in the latter case.

I have the honour to be,
Sir,
Your most obedient servant,

C E Suryanarayana Rau

Chief Inspector of Mines &
Explosives in Mysore.

CALCULATIONS OF STAMP DUTY TO BE LEVIED

Based on the Estimated Revenue for the calendar year 1934.

(1) Calculated on Dividends

MYSORE GOLD MINING CO. LD.

	From 1940 onwards Rs	Up to 1940. Rs
Basic Royalty @ 5% ..	4,20,414	4,20,414
Royalty on dividends .. (Full)	2,03,333	(2/3rds) 1,35,556
Ground Rent on 8,204 Acres	8,204	8,204
Local Cess @ 0-1-0 per Re.	513	513
Railway Cess @ 0-0-3 per Re.	128	128
Education @ 0-0-6 per Re.	257	257
Total	6,32,849	5,65,072
Stamp Duty ..	632849 x 3 x $\frac{12\frac{1}{2}}{1000}$	565072 x 3 x $\frac{12\frac{1}{2}}{1000}$
	= 23,738	= 21,194

CHAMPION REEF GOLD MINES OF INDIA, LTD.

Basic Royalty @ 5% ..	3,02,191	3,02,191
Royalty on dividends .. (Full)	2,08,000	(2/3rds) 1,38,667
Ground Rent on 1,095 Acres	1,095	1,095
Local Cess, Education Cess. & Railway Cess ..	119	119
Total	5,11,405	4,42,072
Stamp Duty ..	511405 x 3 x $\frac{12\frac{1}{2}}{1000}$	442072 x 3 x $\frac{12\frac{1}{2}}{1000}$
	= 19,181	= 16,581

OOREGUM GOLD MINING CO. OF INDIA, LTD.

Basic Royalty @ 5% ..	2,28,511	2,28,511
Royalty on dividends .. (Full)	32,053	(2/3rds) 21,369
Ground Rent on 931 Acres ..	931	931
Local, Education & Rly. Cesses	104	104
Total	2,61,599	2,60,915
Stamp Duty ..	261599 x 3 x $\frac{12\frac{1}{2}}{1000}$	260915 x 3 x $\frac{12\frac{1}{2}}{1000}$
	= 9,813	= 9,413

NUNDYDROOG MINES, LIMITED.

Basic Royalty @ 5% ..		5,09,737	5,09,737
Royalty on dividends ..	(Full)	6,36,747	(2/3rds) 4,24,498
Ground Rent on 4,429 Acres..		4,429	4,429
Local &c. cesses ..		485	485
Total		11,51,398	9,39,149
Stamp Duty ..		1151398 x 3 x $\frac{12\frac{1}{2}}{1000}$	939149 x 3 x $\frac{12\frac{1}{2}}{1000}$
		= 43,181	= 35,219

(2) Calculated on "Adjusted Profits".

MYSORE GOLD MINING CO. LTD.

Basic Royalty @ 5% ..		4,20,414	4,20,414
Royalty on "Adjusted Profits"	(Full)	2,37,547	(2/3rds) 1,58,364
Ground Rent & cesses ..		9,102	9,102
Total		6,67,06	5,87,880
Stamp Duty ..		667063 x 3 x $\frac{12\frac{1}{2}}{1000}$	587880 x 3 x $\frac{12\frac{1}{2}}{1000}$
		= 25,019	= 22,050

CHAMPION REEF GOLD MINES OF INDIA, LTD.

Basic Royalty @ 5% ..		3,02,191	3,02,191
Royalty on "adjusted profits"	(full)	2,33,000	(2/3rds) 1,55,333
Ground Rent & Cesses ..		1,214	1,214
Total		5,36,405	4,58,738
Stamp Duty ..		536405 x 3 x $\frac{12\frac{1}{2}}{1000}$	458738 x 3 x $\frac{12\frac{1}{2}}{1000}$
		= 20,119	= 17,206

OOREGUM GOLD MINING COMPANY OF INDIA, LTD.

No Adjusted Profits; hence Stamp Duty same as under item (1)

i.e. Rs9,813 Rs 9,413.

NUNDYDROOG MINES LIMITED.

Basic Royalty @ 5%		5,09,737		5,09,737
Royalty on "Adjusted Profits"	(full)	10,50,307	(2/3)	7,00,205
Ground Rent & Cesses		4,914		4,914
Total	..	15,64,958		12,14,856
		1564958 x 3 x $\frac{12\frac{1}{2}}{1000}$		1214856 x 3 x $\frac{12\frac{1}{2}}{1000}$
		= 58,688		= 45,610

Total as per item (1) - Stamp Duty

		Full	2/3rds
Mysore	..	23,738	21,194
Champion Reef	..	19,181	16,581
Ooregum	..	9,813	9,413
Nundydroog	..	43,181	35,219
Total	..	95,913	82,407

Total as per item (2) - Stamp Duty

Mysore	..	25,019	22,050
Champion Reef	..	20,119	17,206
Ooregum	..	9,813	9,413
Nundydroog	..	58,688	45,610
Total	..	1,13,639	94,279

C E Srinivasaraghavan

Chief Inspector of Mines &
Explosives in Mysore.

M.S.20/3/35.

Telephone Message

5415-14
—p 83

From

The Chief Secretary's Office,

K.G.7

To The Asst Secy
Law Dept
Bloem

Refer:-

Your D.O. letter, T.F 220
dt 21-3-35, re Mining
Leases. The whole file of
papers was sent to the
Chief Secy to Govt on
Req (vide our 2032 dt)
20-3-35.

CONFIDENTIAL.

D. O. No. P 5369

GENERAL AND REVENUE SECRETARIAT

Bangalore, Dated, 28th March 1935.

Dear Sir,

With reference to your letter No.S.R.39/34-35 dated 27th February 1935 regarding the adjudication of stamp duties payable in connection with the renewal of the Kolar Gold Mining leases, I am to forward herewith for your information a copy of certain estimates made in this matter by the Chief Inspector of Mines in Mysore.

Yours sincerely,

K. V. Anantaraman, Esq., B.A.,
Deputy Commissioner,
Bangalore.

Appendix F: G.–1]

SUBJECT.....

.....

.....

Confidential

Section.

File No.

Serial No.

No. P 5369/Sm PP 1-3

No. of letter replied to.....

To

The DC Bhore

General and Revenue Secretariat.

( ) Dear Sir,

the 193 .

Your re reference to

issue 29/3/35

Your lease no. SR 39/1935 dt 29-3-35

by MNH

regarding the adjudication of stamp duties

payable in connection with The renewal of

The Kolar Gold Mining Co. in certain leases ~~to be executed~~

~~to the Gold Mining Company~~, I

am directed to forward herewith

for your information a copy ~~of the paper~~

~~together with its enclosure~~

~~of the lease no. 1931 dt 20-3-35~~ received

~~from~~ by the Ch. Inspector of Mines

in Mysore.

I have etc

for Secretary

JSD 28/3

certain estimates made in this matter

List of enclosures.....

Copied by.....

Examined by.....

5774 p 34

Confidential

In all future communications please quote
No. S.R.D. 39/34
Enc 40 documents.

Tel. Address.—"DEPCOM"
Post Box No. 34.

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

Dated, Bangalore, the 5th April .....193 5.

Law 140 34-3

FROM

K.V. Anantaraman, Esq., B.A.,
Deputy Commissioner,
Bangalore District.

To

H.V.Ramaswami, Esq., M.A.,B.L.,
General *Secretary,*
to the Government of Mysore.
Bangalore.

SIR,

Subject:—

With reference to your letter No.P.4361 dated the 19th Februa 1935 regarding the adjudication of stamp duties on certain leases executed by the Gold Mining Companies, I have the honour to state that 20 agreements and deeds of variation and 20 lease deeds have been executed by the 4 Gold Mining Companies and the extent of lan comprised in each of these documents is noted in the appended state ment. As regards the valuation for purposes of stamp duty, details of royalty etc., other than ground rent and cesses are not available for each block separately as the Companies are publishi balance sheets in respect of all the blocks together. It is not therefore possible to allocate to each block the exact amount of royalty that is recoverable on it. It is therefore proposed to distribute the entire amount of royalty paid by each of the compa nies among the several blocks in proportion to the size of the blocks. The arrangement may kindly be approved.

In the cases of leases of mines given by the Government, the valuation of the concessions for purposes of stamp duty should be made by the Deputy Commissioner having regard to all the circumstances of the case on the basis of what is likely to be payable by way of royalty &c., to the Government. The solicitors for the companies have furnished certain figures based upon the royalties actually paid during the past three years and the additional royalty that would have been payable along with them if the rates for the new leases were then in force. Estimates have also been received from the Chief Inspector of Mines but his figures are much highe

than those given by the solicitors vide comparative statemen attached. As the Chief Inspector of Mines is conversant wi the working of the mines and is also in possession of inform tion regarding the working of the companies, his estima likely to be more accurate than that of the solicitors. I have decided therefore to accept these figures and to levy stamp duty accordingly. The stamp duty that will thus be le viable in respect of each document is shown in the statement. The lease deeds will be levied stamp duty at 12 annas under the pro viso to Article 28 under Schedule I (a) of the Stamp Regulation while the agreement and deed of variation will be made liable for a stamp duty of 10 annas as for an agreement not otherwise provided for (vide Article 4(c) plus a duty payable on the lease itself. The amounts payable in respect of each of these documents are indicated in the appended statement.

In respect of each of these documents, the company will be asked to pay a sum of Rs.5/- for adjudication of proper stamp under Section 31(1) of the Stamp Regulation.

I request the favour of early orders in the matter.

A set of documents together with the other records are herewith sent for reference and return.

I have the honor tobe,
Sir,
Your most obedient servant,

Deputy Commissioner,
Bangalore District.

Confidential

No PS 97/New 40-34

Revised & passed
Sec 8/27/4/35

To

The Deputy Commissioner,
BANGALORE DISTRICT.

Sir,

With reference to your letter No. S.R.D.39-34-35 dated 5th April 1935, regarding the adjudication of Stamp duties on certain leases executed by the Gold Mining Companies, I am directed to state that ~~the ascertained figures of both the kinds of royalties for the year 1934, which are~~ shown in the statement herewith enclosed ~~may~~ They be taken as the basis for a decision under Section 26(a) of the Stamp Regulation.

Government approve ~~of~~ your proposal to apportion the stamp duty in proportion to the area of the block involved and also agree to the adjudication fee being fixed at Rs.5/- per document as suggested. I am further to point out that the Stamp duty is leviable for the counterparts of all the documents under Article 20 of Schedule IA. In all other respects the Stamp Duty may be fixed in accordance with the statement sent with your letter under reference, the enclosures to which together with the original documents are herewith returned.

I have &c.,

pme 17/4

General Secretary to Govt.

JSD

V.L.

V... mining companies for the year 1934, the ... to be taken as ... and ... royalties under the ... leases ... have been calculated and

Statement showing the Basic Royalty and Supplementary Royalty payable by the Mining Companies according to the new lease.

Rs.in Lakhs.

Company.	1932.			1933.			1934.		
	Basic Royalty.	Suppl. Royalty.	Total.	Basic Royalty.	Suppl. Royalty.	Total.	Basic Royalty.	Suppl. Royalty.	Total.
Mysore Company	3.42	1.15	4.57	3.79	1.62	5.41	4.20	2.29	6.49
Champion Reef "	2.56	1.56	4.12	2.65	1.41	4.06	3.04	2.28	5.32
Oorgaum "	2.02	.20	2.22	2.14	.20	2.34	2.30	.57	2.87
Nundydroog "	4.03	6.87	10.90	5.29	16.27	21.56	5.13	10.56	15.69
Total.	12.03	9.78	21.81	13.87	19.50	33.37	14.67	15.70	30.37
Average.				28.52.					

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. P3971 — En Record for file pocket — 27

Dated, Bangalore, 26th April *1935.*

From

H.V. Ramaswami, Esquire, M.A., B.L.,
General Secretary to the Government of His Highness the Maharaja of Mysore.

To

K.V. Anantaraman, Esquire, B.A.,
Deputy Commissioner, Bangalore District.

Sir,

With reference to your letter No. S.R.D. 39-34-35 dated the 5th April 1935, regarding the adjudication of stamp duties on certain leases executed by the Gold Mining Companies, I am directed to state that on the basis of the figures furnished by the several Mining Companies for the year 1934, the basic and supplemental royalties under the terms of the new leases have been calculated and shown in the statement herewith enclosed. They may be taken as the basis for a decision under Section 26 (a) of the Stamp Regulation.

2. Government approve your proposal to apportion the stamp duty in proportion to the area of the block involved and also agree to the adjudication fee being fixed at Rs. 5/- per document as suggested. I am further to point out that the stamp duty is leviable for the counterparts of all the documents under Article 20 of Schedule IA. In all other respects the stamp duty may be fixed in accordance with the statement sent with your letter under reference, the enclosures to which together with the original documents are herewith returned.

I have the honor to be,
S i r ,
Your most obedient servant

for General Secretary to Governme

Statement showing the Basic Royalty and Supplementary Royalty payable by the Mining Companies according to the new lease.

(based on the figures of 1934).

Rupees in lakhs.

	Basic Royalty	Supplemental Royalty.	T o t a l .
Mysore Company	4.20	2.29	6.49
Champion Reef	3.04	2.28	5.32
Oorgaum	2.30	.57	2.87
Nundidrug	5.13	10.56	15.69
T o t a l	14.67	15.70	30.37

Statement showing the Basic Royalty and Supplementary Royalty payable by the Mining Companies according to the new lease.

(based on the figures of 1934)

Rs.in lakhs.

Company.	~~1932.~~			~~1933.~~			~~1934.~~		
	~~Basic Royalty.~~	~~Suppl. Royalty.~~	~~Total.~~	~~Basic Royalty.~~	~~Suppl. Royalty.~~	~~Total.~~	Basic Royalty.	Suppl. Royalty.	To-tal
Mysore Company	~~3.42~~	~~1.15~~	~~4.57~~	~~3.79~~	~~1.62~~	~~5.41~~	4.20	2.29	6.49
Champion Reef "	~~2.56~~	~~1.56~~	~~4.12~~	~~2.65~~	~~1.41~~	~~4.06~~	3.04	2.28	5.32
Oorgaum "	~~2.02~~	~~.20~~	~~2.22~~	~~2.14~~	~~.20~~	~~2.34~~	2.30	.57	2.87
Nundrydroog "	~~4.03~~	~~6.87~~	~~10.90~~	~~5.29~~	~~16.27~~	~~21.56~~	5.13	10.56	15.69
Total.	~~12.03~~	~~9.78~~	~~21.81~~	~~16.87~~	~~19.50~~	~~33.37~~	14.67	15.70	30.37
~~Average.~~				~~27.62~~					

CONFIDENTIAL.

6161/P 34-4

D. O. S.C.D.39/34-35

MR. K. V. ANANTARAMAN,
DEPUTY COMMISSIONER.

BANGALORE.

29th April, 1935

Dear Mr. Jaya Rao,

xx Reply Pool 3074

With reference to General Secretary's letter No.P.5971 dated 26/27th April, 1935 regarding the adjudi-cation of Stamp Duties on certain leases executed by the Gold ~~Mines~~ Mining Companies, I write to state that it is pointed out in the General Secretary's letter that the Stamp Duty is leviable for the counterparts of all the documents under article 20 of Schedule I-A. Under Section 29 Cl.(d) of the Mysore Stamp Regulation, Stamp Duty is payable, in the case of a counterpart of a lease, by the lessor; and in this case Mysore Government being the Lessor, it is exempted from payment of Stamp Duty under the proviso to Sec.3 of the Mysore Stamp Regulation. So it was considered that the levy of Stamp Duty on counterpart was not necessary . I request you to kindly let me know if this view is correct.

Yours Sincerely,

K V Anantaraman

To

N.R. Jaya Rao, Esq., M.A., LL.B.,
Assistant Secretary to Government,
Bangalore.

Appendix F G—1]

SUBJECT .....

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.....

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the *193* .

Date of issue 1/5/35

Signed by .....

List of enclosures .....

Copied by .....

Examined by.....

Section

File No.

Serial No.

No. P 6074/—

To

Dear Mr Venkataramana Iyer.

In reply to Your Do. no. S.C.D. 39/3055 of 29th April 1935 re: adjudication of stamp duties on certain leases executed by the Gold Mining Companies, I am to state that in the circumstances pointed out in your letter and by you, no stamp duty is need believed leviable on the Counterparts of the leases.

Yours &c.

30/4/35

Venkataramana Iyer

P. A. to DC